



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF TAYLOR - WATER UTILITY

Principal Office: 420 2ND STREET
TAYLOR, WI 54659

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ANITA BECK of _____
(Person responsible for accounts)

_____, Village of Taylor - Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2001
(Date)

VILLAGE CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF TAYLOR - WATER UTILITY**Utility Address:** 420 2ND STREET
TAYLOR, WI 54659**When was utility organized?** 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS ANITA BECK**Title:** VILLAGE CLERK**Office Address:**420 2ND STREET
P.O. BOX 130
TAYLOR, WI 54659**Telephone:** (715) 662 - 3404**Fax Number:** (715) 662 - 2034**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** CLIFTON GUNDERSON LLP435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR DARYL BOE**Title:** ACTING VILLAGE PRESIDENT**Office Address:**P.O. BOX 207
TAYLOR, WI 54559**Telephone:** (715) 662 - 3189**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:****Date of most recent audit report:** 1/4/2001**Period covered by most recent audit:** YR ENDED 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HULETT**Title:** WATER OPERATOR**Office Address:**

P.O. BOX 123

TAYLOR, WI 54659

Telephone: (715) 662 - 3395**Fax Number:** () -**E-mail Address:**

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

MR JEFF GEARING, TRUSTEE

MR ALAN HANSON, TRUSTEE

MR BRUCE HUSEBOE, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	71,010	69,811	1
Operating Expenses:			
Operation and Maintenance Expense (401)	28,425	25,657	2
Depreciation Expense (403)	20,039	19,444	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,983	22,555	5
Total Operating Expenses	71,447	67,656	
Net Operating Income	(437)	2,155	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(437)	2,155	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	513	7,210	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	513	7,210	
Total Income	76	9,365	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	76	9,365	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,058	2,277	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,058	2,277	
Net Income	(982)	7,088	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,223	10,135	19
Balance Transferred from Income (433)	(982)	7,088	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	2,904	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	13,337	17,223	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ON SAVINGS	513	4
Total (Acct. 419):	513	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
PRIOR PERIOD ADJUSTMENTS DUE TO AUDITOR ENTRIES TO 1999	2,904	9
Total (Acct. 435)--Debit:	2,904	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	71,010	0	0	0	71,010	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	71,010	0	0	0	71,010	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,034,584	981,271	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	247,931	228,134	2
Net Utility Plant	786,653	753,137	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	69,594	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	69,594	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	40,182	87,004	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,118	10,513	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,855	73,434	14
Materials and Supplies (150)	3,182	0	15
Prepayments (165)	581	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	55,918	170,951	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	912,165	924,088	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	207,381	157,844	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	13,337	17,223	23
Total Proprietary Capital	220,718	175,067	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	34,093	26
Total Long-Term Debt	0	34,093	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	500	530	28
Payables to Municipality (233)	32,607	57,029	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	162	32
Other Current and Accrued Liabilities (238)	1,133		33
Total Current and Accrued Liabilities	34,240	57,721	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	657,207	657,207	38
Total Liabilities and Other Credits	912,165	924,088	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,034,584	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,034,584	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	247,931	0	0	0	9
Total Accumulated Provision	247,931	0	0	0	
Net Utility Plant	786,653	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	228,134				228,134	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,039				20,039	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	333				333	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,372	0	0	0	20,372	13
Debits during year						14
Book cost of plant retired	340				340	15
Cost of removal					0	16
Other debits (specify):						17
prior period adjustment	235				235	18
Total debits	575	0	0	0	575	19
Balance End of Year	247,931	0	0	0	247,931	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.02%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,182	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u><u>3,182</u></u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	157,844	1
Changes during year (explain):		
PAID THROUGH TIF DISTRICT COINTRIBUTION OF MAINS, SERVICE, AND HYDRANTS	49,537	2
Balance end of year	207,381	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
JACKSON COUNTY BANK - LOAN 9005	12/09/1995	12/09/2005	6.25%	0	1
JACKSON COUNTY BANK - LOAN 9003	05/16/1984	05/16/2004	5.25%	0	2
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,983	2
Charged electric department expense		3
Charged sewer department expense	112	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,095	
Taxes paid during year:		
County, state and local taxes	21,693	6
Social Security taxes	1,315	7
PSC Remainder Assessment	87	8
Other (explain):		
NONE		9
Total payments and other debits	23,095	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
JACKSON COUNTY BANK - LOAN 9003	137	677	814	0	3
JACKSON COUNTY BANK - LOAN 9005	25	381	406	0	4
Subtotal	162	1,058	1,220	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	162	1,058	1,220	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	657,207	0	0	0	0	657,207	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	657,207	0	0	0	0	657,207	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	644,579					644,579	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICT	69,594	1
Total (Acct. 123):	69,594	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,118	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	8,118	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER-ALLOCATED EXPENSES	1,508	12
DUE FROM VILLAGE-TAX ROLL	856	13
DUE FROM VILLAGE-EXPENSES PAID FOR BY WATER	1,491	14
Total (Acct. 145):	3,855	
Prepayments (165):		
PREPAID INSURANCE	581	15
Total (Acct. 165):	581	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
VILLAGE PAID OFF LOANS FOR WATER	24,536	18
EXPENSES PAID ON WATERS BEHALF BY VILLAGE	1,869	19
DUE TO SEWER-COLLECTIONS ON ACCOUNT	6,202	20
Total (Acct. 233):	32,607	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,007,927	0	0	0	1,007,927	1
Materials and Supplies	1,591	0	0	0	1,591	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	238,032	0	0	0	238,032	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	657,207	0	0	0	657,207	6
Other (specify):					0	7
Average Net Rate Base	114,279	0	0	0	114,279	
Net Operating Income	(437)	0	0	0	(437)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.38%	N/A	N/A	N/A	-0.38%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	182,612	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,280	3
Other (Specify):		4
Total Average Proprietary Capital	197,892	
Net Income		
Net Income	(982)	5
Percent Return on Proprietary Capital	-0.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

EXTENSION OF ONE SERVICE TO VILLAGE PARK, PAID FOR THROUGH VILLAGE CONTRIBUTION.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

INVESTMENT IN MUNICIPALITY/RECEIVABLE FROM MUNICIPALITY
INCREASE IN A/C 123 AND DECREASE IN A/C 145 REFLECTS THE CLASSIFICATION OF
THE ADVANCE TO THE TIF DISTRICT AS LONG TERM.

CASH AND WORKING FUNDS
DECREASE REFLECTS PAY OFF OF OLD AMOUNTS OWED TO THE MUNICIPALITY.

MATERIALS AND SUPPLIES
INCREASE REFLECTS STORAGE OF HYDRANTS AND RELATED SUPPLIES THAT WERE
PURCHASED THIS YEAR, HOWEVER DUE TO WEATHER CONDITIONS NOT INSTALLED.

Materials and Supplies (Page F-10)

INVENTORY THIS YEAR REFLECTS THE PURCHASE OF 2 FIRE HYDRANTS AND COPPER WHICH
WILL BE USED FOR FUTURE HYDRANT REPLACEMENTS IN 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 9, 2001

Ms. Anita Beck, Village Clerk
Village of Taylor Water Utility
420 2nd Street
P.O. Box 130
Taylor, WI 54659-0130

2000 Analytical Review DWCCA-5840-PJL

Dear Ms. Beck:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During our review we noted that while there is \$409 reported in Account 690, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.

2. In the future, as directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\5840.doc
THIS ANNUAL REPORT SHOULD BE READ ONLY IN CONNECTION WITH THE ACCOMPANYING
ACCOUNTANT'S REPORT.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	70,173	1
Total Sales of Water	70,173	
Other Operating Revenues		
Forfeited Discounts (470)	477	2
Other Water Revenues (474)	360	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	837	
Total Operating Revenues	71,010	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	19,019	5
General Operating Expenses (680-690)	9,406	6
Total Operation and Maintenance Expenses	28,425	
Other Operating Expenses		
Depreciation Expense (403)	20,039	7
Amortization Expense (404)		8
Taxes (408)	22,983	9
Total Other Operating Expenses	43,022	
Total Operating Expenses	71,447	
NET OPERATING INCOME	(437)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	156	5,917	31,129	4
Commercial	22	2,728	14,260	5
Industrial	1	36	690	6
Total Metered Sales to General Customers (461)	179	8,681	46,079	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,266	8
Other Sales to Public Authorities (464)	5	187	2,828	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	185	8,868	70,173	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	21,266	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	21,266	
Forfeited Discounts (470):		
Customer late payment charges	477	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	477	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	354	7
Other (specify):		
OTHER MISCELLANEOUS	6	8
Total Other Water Revenues (474)	360	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,954	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,763	3
Chemicals (630)	2,392	4
Supplies and Expenses (640)	485	5
Repairs of Water Plant (650)	1,425	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	19,019	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,725	8
Office Supplies and Expenses (681)	1,520	9
Outside Services Employed (682)	1,600	10
Insurance Expense (684)	862	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	290	14
Uncollectible Accounts (690)	409	15
Total General Operating Expenses	9,406	
Total Operation and Maintenance Expenses	28,425	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,693	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		112	2
Net property tax equivalent		21,581	
Social Security		1,315	3
PSC Remainder Assessment		87	4
Other (specify): NONE			5
Total tax expense		22,983	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218130				3
County tax rate	mills		8.882550				4
Local tax rate	mills		5.350430				5
School tax rate	mills		11.446490				6
Voc. school tax rate	mills		2.556070				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.453670				10
Less: state credit	mills		1.451133				11
Net tax rate	mills		27.002537				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.350430				14
Combined School Tax Rate	mills		14.002560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.352990				17
Total Tax Rate	mills		28.453670				18
Ratio of Local and School Tax to Total	dec.		0.680158				19
Total tax net of state credit	mills		27.002537				20
Net Local and School Tax Rate	mills		18.365990				21
Utility Plant, Jan. 1	\$	983,488	983,488				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	983,488	983,488				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	983,488	983,488				26
Assessment Ratio	dec.		0.916890				27
Assessed Value	\$	901,750	901,750				28
Net Local & School Rate	mills		18.365990				29
Tax Equiv. Computed for Current Year	\$	16,562	16,562				30
Tax Equivalent per 1994 PSC Report	\$	21,693					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,693					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	265		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	81,677		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	927		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	82,869	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	157,874		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	18,867		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,689		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	209,430	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	31,497		23
Total Water Treatment Plant	31,497	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			265	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			81,677	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			927	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	82,869	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			157,874	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			18,867	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,689	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	209,430	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			31,497	23
Total Water Treatment Plant	0	0	31,497	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	158,877		26
Transmission and Distribution Mains (343)	342,267	40,131	27
Fire Mains (344)	0		28
Services (345)	96,649	5,047	29
Meters (346)	12,768		30
Hydrants (348)	41,923	6,257	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	652,749	51,435	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,726		38
Other Tangible Property (390)	0		39
Total General Plant	4,726	0	
Total utility plant in service directly assignable	981,271	51,435	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	981,271	51,435	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			158,877	26
Transmission and Distribution Mains (343)			382,398	27
Fire Mains (344)			0	28
Services (345)			101,696	29
Meters (346)	240	610	13,138	30
Hydrants (348)	100	1,608	49,688	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	340	2,218	706,062	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			4,726	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	4,726	
Total utility plant in service directly assignable	340	2,218	1,034,584	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	340	2,218	1,034,584	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			809	809	1
February			737	737	2
March			845	845	3
April			965	965	4
May			952	952	5
June			903	903	6
July			1,047	1,047	7
August			954	954	8
September			928	928	9
October			1,062	1,062	10
November			797	797	11
December			1,157	1,157	12
Total for year	0	0	11,156	11,156	
Less: Measured or estimated water used in main flushing and water treatment during year				285	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				10,871	16
Less: Water sold				8,868	17
Losses and unaccounted for				2,003	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				90	21
Date of maximum: 10/12/2000					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				10	24
Date of minimum: 1/7/2000					25
Total KWH used for pumping for the year				24,480	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1920'S	NO. 1	185	10	250	Yes	1
1986	NO. 2	180	19	250	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1986			1
Location	1986			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE N.W.			5
Year Installed	1986			6
Type	OTHER			7
Actual Capacity (gpm)	250			8
Pump Motor or Standby Engine Mfr	LAYNE N.W.			9
Year Installed	1986			10
Type	ELECTRIC			11
Horsepower	15			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	A.O. SMITH AQUASTORE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1987		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	160		10
			11
Total capacity in gallons	247,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	700	0	0	(700)	0	1
M	D	6.000	1,555	585	0	700	2,840	2
P	D	6.000	6,973	0	0	0	6,973	3
P	T	6.000	2,630	0	0	0	2,630	4
M	D	8.000	305	0	0	0	305	5
P	D	8.000	2,473	0	0	0	2,473	6
M	D	12.000	0	815			815	7
P	D	12.000	1,011	0	0	0	1,011	8
Total Within Municipality			15,647	1,400	0	0	17,047	
Total Utility			15,647	1,400	0	0	17,047	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	67	0	0	0	67		1
M	0.750	111	0	0	0	111	8	2
M	1.000	5	0	0	0	5	4	3
M	1.250	1	0	0	0	1		4
M	1.500	7	1	0	0	8		5
M	2.000	5	0	0	0	5		6
M	4.000	1	0	0	0	1		7
Total Utility		197	1	0	0	198	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	34	0	2	(17)	15	0	1
0.750	162	0	4	18	176	19	2
1.250	1	0	0	0	1	0	3
1.500	4	0	0	1	5	0	4
2.000	5	0	0	0	5	1	5
4.000	1	0	0	0	1	0	6
Total:	207	0	6	2	203	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6	7	0	0	0	2	15	1
0.750	165	7	0	2	0	2	176	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	1	0	0	0	5	4
2.000	0	3	0	2	0	0	5	5
4.000	0	0	0	1	0	0	1	6
Total:	171	22	1	5	0	4	203	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	29	3	1		31	2
Total Fire Hydrants	29	3	1	0	31	
Flushing Hydrants						
	1			(1)	0	3
Total Flushing Hydrants	1	0	0	(1)	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	69
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ADJUSTMENTS TO UTILITY PLANT REFLECT THE AUDIT ADJUSTMENTS MADE TO THE PLANT. AUDIT COMPLETED AFTER SUBMISSION OF 1999 ANNUAL REPORT. ONE HYDRANT REPLACED AND METERS WERE ADDED.

Water Mains (Page W-15)

ADDITIONS TO MAINS WERE SUPPORTED THROUGH CAPITAL PAID IN BY THE MUNICIPALITY. EXTENSION OCCURRED WITHIN THE TIF DISTRICT IN THE VILLAGE.

ADJUSTMENT TO MAINS IS MERELY A CORRECTION OF STATISTICS. PER WATER OPERATOR THE 3 INCH MAINS WERE REMOVED AND REPLACED IN PRIOR YEARS. IT WAS FELT THAT THE DOLLARS OF THIS REPLACEMENT WERE PROPERLY REPORTED IN PRIOR YEARS.

Water Services (Page W-16)

ADDITION OF SERVICE CAME THROUGH PROJECT FINANCED BY THE TIF DISTRICT, WHICH WAS PART OF THE CAPITAL PAID IN BY MUNICIPALITY DURING 2000.

Meters (Page W-17)

ADJUSTMENT TO METERS WAS A STATISTICAL ADJUSTMENT ONLY.

Hydrants and Distribution System Valves (Page W-18)

ADJUSTMENT TO FLUSHING HYDRANT IS MERELY A STATISTIC CORRECTION.
